

U.S. DISTRICT COURT
DISTRICT OF MAINE
PORTLAND
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**UNITED STATES DISTRICT COURT
DISTRICT OF MAINE**

MAR 20 2024

UNITED STATES OF AMERICA

v.

JEFFREY RIDDLE

CHRISTA K. BERRY, CLERK

BY _____
DEPUTY CLERK

No. 2:24-cr-

00038 NT

INDICTMENT

The grand jury charges:

**COUNT ONE
Tax Evasion**

1. From about June 2015 through about March 2021, in the District of Maine and elsewhere, the defendant,

JEFFREY RIDDLE,

willfully attempted to evade and defeat the payment of income tax due and owing by him to the United States of America for the calendar years 2006, 2007, 2008, 2009, 2010, 2011, 2012, 2013, and 2014 and trust fund recovery penalties due and owing by him to the United States of America for tax periods ending December 31, 2009; March 31, 2010; June 30, 2010; September 30, 2010; and December 31, 2010, by committing the following affirmative acts, among others:

- a) Providing false and incomplete information about his income and assets to a revenue officer employed by the Internal Revenue Service ("IRS");
- b) Submitting to the IRS a false Collection Information Statement for Wage Earners and Self-Employed Individuals (IRS Form 433-A);

- c) Submitting to an IRS revenue officer a forged letter regarding his wages;
- d) Using a limited liability company belonging to his wife as a nominee for income he received through a consulting contract he negotiated and performed;
- e) Using corporate bank accounts and funds, including bank accounts and funds belonging to Epiphany LLC d/b/a Silica Marketing, and R9 Corporation, to pay for personal expenses and hold title to personal and real assets, including cars and real property located on Great Diamond Island in Portland, Maine;
- f) Providing false information to special agents of the IRS, including false statements about representations he made to an IRS revenue officer, false statements about his efforts to pay his tax obligations, false statements about his personal use of assets held in the names of Epiphany LLC d/b/a Silica Marketing and R9 Corporation, and false statements about his access to, and control of, a bank account and funds held in the name of Epiphany LLC d/b/a Silica Marketing.

Thus, the defendant violated Title 26, United States Code, Section 7201.

COUNT TWO
Failure to File an Individual Income Tax Return

2. During the calendar year 2020,


JEFFREY RIDDLE,

a resident of Maine, had and received gross income in excess of \$12,400. By reason of such gross income, he was required by law, following the close of calendar year 2020, and on or before May 17, 2021, to make an income tax return to the Internal Revenue Service, stating specifically the items of his gross income and any deductions and credits to which he was entitled. Knowing and believing all of the foregoing, he did willfully fail, on about May 17, 2021, in the District of Maine and elsewhere, to make an income tax return.

Thus, the defendant violated Title 26, United States Code, Section 7203.

A TRUE BILL

Signature Redacted – Original on file
with the Clerk's Office


ASSISTANT UNITED STATES ATTORNEY
DATED: MARCH 20, 2024